

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re: WHAT A SPECTACLE, INC. § Case No. 09-00079  
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§  
Debtor(s) §

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NOTICE OF TRUSTEE'S FINAL REPORT AND  
APPLICATIONS FOR COMPENSATION  
AND DEADLINE TO OBJECT (NFR)

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that GLENN R. HEYMAN, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

219 S. Dearborn Street, Chicago, IL 60604

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 20 days from the mailing of this notice, serve a copy of the objections upon the trustee, any party whose application is being challenged and the United States Trustee. A hearing on the fee applications and any objection to the Final Report will be held at 09:30am on 12/17/2009 in Courtroom 619, United States Courthouse Courthouse, 219 S. Dearborn Street, Chicago, IL 60604. If no objections are filed, upon entry of an order on the fee applications, the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Date Mailed: 11/16/2009

By: /s/GLENN R. HEYMAN  
Trustee

GLENN R. HEYMAN  
135 S. LaSalle Street, #3705  
Chicago, IL 60603

Certificate of Service Page 2 of 7  
**UNITED STATES BANKRUPTCY COURT**  
**NORTHERN DISTRICT OF ILLINOIS**  
**EASTERN DIVISION**

In re: WHAT A SPECTACLE, INC.

§ Case No. 09-00079

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Debtor(s) \_\_\_\_\_

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**SUMMARY OF TRUSTEE'S FINAL REPORT  
AND APPLICATIONS FOR COMPENSATION**

<i>The Final Report shows receipts of</i>	\$ <u>9,817.30</u>
<i>and approved disbursements of</i>	\$ <u>2,068.59</u>
<i>leaving a balance on hand of <sup>1</sup></i>	\$ <u>7,748.71</u>

Claims of secured creditors will be paid as follows:

*Claimant**Proposed Payment*

N/A

Applications for chapter 7 fees and administrative expenses have been filed as follows:

	<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
<i>Trustee</i>	<u>GLENN R. HEYMAN</u>	\$ <u>1,731.73</u>	\$ _____
<i>Attorney for trustee</i>	<u>Crane, Heyman, Simon, Welch &amp; Clar</u>	\$ <u>2,697.00</u>	\$ <u>383.19</u>
<i>Appraiser</i>	_____	\$ _____	\$ _____
<i>Auctioneer</i>	_____	\$ _____	\$ _____
<i>Accountant</i>	<u>Popowcer Katten, Ltd.</u>	\$ <u>1,010.50</u>	\$ _____
<i>Special Attorney for trustee</i>	_____	\$ _____	\$ _____
<i>Charges,</i>	<u>U.S. Bankruptcy Court</u>	\$ _____	\$ _____
<i>Fees,</i>	<u>United States Trustee</u>	\$ _____	\$ _____
<i>Other</i>	_____	\$ _____	\$ _____

Applications for prior chapter fees and administrative expenses have been filed as follows:

*Reason/Applicant**Fees**Expenses*

<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

Attorney for debtor	_____	\$ _____	\$ _____
Attorney for	_____	\$ _____	\$ _____
Accountant for	_____	\$ _____	\$ _____
Appraiser for	_____	\$ _____	\$ _____
Other	_____	\$ _____	\$ _____

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$10,040.30 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>3P</u>	<u>Illinois Department of Revenue</u>	\$ <u>860.00</u>	\$ <u>165.00</u>
<u>9P</u>	<u>Internal Revenue Service</u>	\$ <u>9,180.30</u>	\$ <u>1,761.29</u>

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 44,079.00 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent.

Timely allowed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>1</u>	<u>Commonwealth Edison</u>	\$ <u>274.37</u>	\$ <u>0.00</u>
<u>2</u>	<u>Eye On</u>	\$ <u>99.86</u>	\$ <u>0.00</u>
<u>3U</u>	<u>Illinois Department of Revenue</u>	\$ <u>284.00</u>	\$ <u>0.00</u>
<u>4</u>	<u>International Monetary Systems</u>	\$ <u>11,957.86</u>	\$ <u>0.00</u>
<u>5</u>	<u>Bushnell Performance Optics</u>	\$ <u>1,210.14</u>	\$ <u>0.00</u>
<u>6</u>	<u>American Express Bank FSB</u>	\$ <u>6,445.49</u>	\$ <u>0.00</u>
<u>7</u>	<u>American Express Bank FSB</u>	\$ <u>4,434.73</u>	\$ <u>0.00</u>
<u>8</u>	<u>American Express Bank FSB</u>	\$ <u>9,835.90</u>	\$ <u>0.00</u>
<u>9U</u>	<u>Internal Revenue Service</u>	\$ <u>0.13</u>	\$ <u>0.00</u>
<u>10</u>	<u>Walman Optical</u>	\$ <u>8,176.43</u>	\$ <u>0.00</u>
<u>11</u>	<u>Marcolin Eyewear</u>	\$ <u>1,360.09</u>	\$ <u>0.00</u>

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
N/A			

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
N/A			

The amount of surplus returned to the debtor after payment of all claims and interest is \$0.00.

Prepared By: /s/GLENN R. HEYMAN

Trustee

GLENN R. HEYMAN  
135 S. LaSalle Street, #3705  
Chicago, IL 60603

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

# Certificate of Service Page 6 of 7

## CERTIFICATE OF NOTICE

District/off: 0752-1  
Case: 09-00079

User: dgomez  
Form ID: pdf006

Page 1 of 2  
Total Noticed: 52

Date Rcvd: Nov 17, 2009

The following entities were noticed by first class mail on Nov 19, 2009.

db +What A Spectacle, Inc., 4214 North Arlington Heights Road, Arlington Heights, IL 60004-1372  
aty +David M Siegel, David M. Siegel & Associates, 790 Chaddick Drive, Wheeling, IL 60090-6005  
tr +Glenn R Heyman, ESQ, Crane Heyman Simon Welch & Clar, 135 S Lasalle Ste 3705,  
Chicago, IL 60603-4101

13017402 ++ADVANTA, WELSH AND MCKEAN RD, P O BOX 844, SPRING HOUSE PA 19477-0844  
(address filed with court: Advanta Bank Corp, PO Box 30715, Salt Lake City, UT 84130-0715)

13017403 Aflac, Attn: Remittance Processing Service, 1932 Wynnton Road, Columbus, GA 31999-0797  
13017404 +Alternative Eyewear, 2215 Kenmore Avenue, Buffalo, NY 14207-1305  
13017405 +American Express, PO Box 981535, El Paso, TX 79998-1535  
13842141 American Express Bank FSB, c/o Becket and Lee LLP, POB 3001, Malvern PA 19355-0701  
13017407 +BBH Eyewear, Inc., 65 Sea Cliff Avenue, Glen Cove, NY 11542-4320  
13017408 +Best Image Optical, Inc., 2618 NW 112th Ave., Miami, FL 33172-1818  
13017409 +Bushnell Performance Optics, 9200 Cody, Overland Park, KS 66214-1734  
13017410 +C & H Contact Lens Inc., 2836 Walnut Hill Lane, Dallas, TX 75229-5710  
13017411 Capital One, PO Box 30285, Salt Lake City, UT 84130-0285  
13017412 +Cintas Fire Protection, 1870 Brummel Drive, Elk Grove Village, IL 60007-2121  
13017413 +Clearvision Optical Company, 425 Rabro Drive, Suite 2, Hauppauge, NY 11788-4245  
13017415 Europa International, 730 Hastings Lane, Buffalo Grove, IL 60089-6904  
13017416 Eye On, PO Box 260557, Plano, TX 75026-0557  
13017417 +Farmers Insurance, c/o Joseph Bertram Ins. Agcy Inc., 430 Milwaukee Ave,  
Lincolnshire, IL 60069-3015

13017418 +HomePages, PO Box 982, Dekalb, IL 60115-0982  
13017419 ++ILLINOIS DEPARTMENT OF REVENUE, P O BOX 64338, CHICAGO IL 60664-0338  
(address filed with court: Illinois Department of Revenue, Bankruptcy Unit,  
100 W Randolph St., #7-400, Chicago IL 60601)

13017420 +IMS, 7449 N. Natchez Ave., Niles, IL 60714-3801  
13017421 ++INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATIONS, PO BOX 21126,  
PHILADELPHIA PA 19114-0326  
(address filed with court: Internal Revenue Service, Centralized Insolvency Operations,  
P.O. Box 21126, Philadelphia, PA 19114)

13763962 +International Monetary Systems, 16901 W Glendale Dr, New Berlin WI 53151-2723  
13017422 +Jai Kudo USA, LLLP, 8 Industrial Drive, Hudson, NH 03051-3921  
13017423 +KIC Filter Services, 2206 Flicker, Rolling Meadows, IL 60008-1317  
13017424 Luxottica Group, 44 Harbor Park Drive, Port Washington, NY 11050-4686  
13017426 Marcolin Eyewear, 7543 East Tierra Buena Lane, Scottsdale, AZ 85260-1630  
13017425 +Marcolin Eyewear, Dept. 2063, PO Box 29661, Phoenix, AZ 85038-9661  
13017427 +Money Mailer, 62 Oak Ridge Lane, Deer Park, IL 60010-3642  
13017428 +Nassau Lens Co, Inc., c/o Allen Maxwell & Silver, 190 Sylvan Avenue,  
Englewood Cliffs, NJ 07632-2546

13017429 +Nassau Lens Co., Inc, 160 LeGrand Ave, Northvale, NJ 07647-2484  
13017432 National City, PO Box 856176, Louisville, KY 40285-6176  
13017433 National City, PO Box 8043, Royal Oak, MI 48068-8043  
13017430 National City, PO Box 2349 #KA16F5, Kalamazoo, MI 49003-2349  
13017431 +National City, One National City, Kalamazoo, MI 49009-8002  
13017434 +National City, c/o Allied Interstate, 3000 Corporate Exchange Drive,  
Columbus, OH 43231-7689

13017436 +Optical Distributor Group, 4 Skyline Drive, Hawthorne, NY 10532-2147  
13017437 +PowerUser Incorporated, Integrated Network Technologies, 251 Milwaukee Ave, Ste 200,  
Buffalo Grove, IL 60089-2828

13017438 +Precise Cuts, 3411 N. Kennicott Ave., Suite A, Arlington Heights, IL 60004-7813  
13017439 +Revolution, 997 Flower Glen Street, Simi Valley, CA 93065-1926  
13017440 +Royal Publishing, 7620 N Harker Drive, Peoria, IL 61615-1857  
13017441 +Sharper, 110 Pacific Ave., Suite 850, San Francisco, CA 94111-1962  
13017442 +Silhouette, 260 Cannon Street, Green Island, NY 12183-1552  
13017443 Small Business-NCC, K-A16-2B, PO Box 500, Portage, MI 49081-0500  
13017444 +Terramere Shopping Center LLC, 830 S Buffalo Grove Road, Suite 106,  
Buffalo Grove, IL 60089-3772

13017445 +Village of Arlington Heights, 33 S. Arlington Heights Rd., Arlington Heights, IL 60005-1499  
13017446 Vistakon, PO Box 10157, Jacksonville, FL 32247-0157  
13017448 WAMU/PRVDN, PO Box 660509, Dallas, TX 75266-0509  
13017447 +Walman Optical, 801 Twelfth Avenue North, Minneapolis, MN 55411-4294

The following entities were noticed by electronic transmission on Nov 17, 2009.

13017406 +E-mail/PDF: controller@aspexeyewear.com Nov 18 2009 07:51:32 Aspex Eyewear Group,  
2755 SW 32nd Ave., Hollywood, FL 33023-7700  
13017414 E-mail/Text: legalcollections@comed.com Commonwealth Edison,  
Bill Payment Center, Chicago, IL 60668-0001  
13017435 E-mail/Text: bankrup@nicor.com Nicor Gas, ALL MAIL GOES TO,  
Bankruptcy Dept. PO Box 190, Aurora, IL 60507-0190

TOTAL: 3

\*\*\*\*\* BYPASSED RECIPIENTS (undeliverable, \* duplicate) \*\*\*\*\*

aty Crane, Heyman, Simon, Welch & Clar  
aty\* +Glenn R Heyman, ESQ, Crane Heyman Simon Welch & Clar, 135 S Lasalle Ste 3705,  
Chicago, IL 60603-4101

TOTALS: 1, \* 1

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.  
USPS regulations require that automation-compatible mail display the correct ZIP.

Addresses marked '++' were redirected to the recipient's preferred mailing address  
pursuant to 11 U.S.C. 342(f)/Fed.R.Bank.PR.2002(g)(4).

District/off: 0752-1  
Case: 09-00079

User: dgomez  
Form ID: pdf006

Page 2 of 2  
Total Noticed: 52

Date Rcvd: Nov 17, 2009

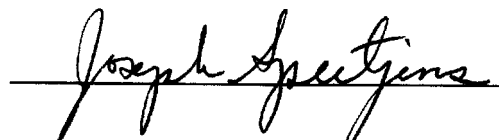
\*\*\*\*\* BYPASSED RECIPIENTS (continued) \*\*\*\*\*

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Nov 19, 2009

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", is written over a horizontal line.